

**Draft I**  
**GOVERNMENT OF TELANGANA**  
**ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017- Certain amendments issued vide G.O.Ms No. 99, Revenue (CT-II) Department, Dt. 04-09-2020 – Notification - Orders - Issued.

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 22**

**Dated: 09-02-2021**  
**Read the following :-**

1. G.O.Ms No. 99, Revenue (CT-II) Department, dt: 04-09-2020.
2. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Notification Nos. 70/2020 - Central Tax, dt. 30-09-2020.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/70/2017, Dt. 04-12-2020.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 09.02.2021.

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Telangana Goods and Services Tax Rules, 2017,(herein after referred as said rules) the State Government, on the recommendations of the Council, hereby makes the following amendments in notification issued vide G.O.Ms No. 99, Revenue (CT-II) Department, dt: 04-09-2020, namely:-

**AMENDMENTS**

In the said notification, in the first paragraph,

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

2. This notification shall be deemed to have come into force with effect from 30<sup>th</sup> day of September, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**  
**CHIEF SECRETARY &**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**(PTO)**

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**Copy to:**

The Accountant General, Telangana State, Hyderabad.  
The Law (A) Department.  
The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.  
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**